721—21.500(277) Signature requirements for school director candidates. The number of signatures required to be filed by candidates for the office of director in the regular school election shall be calculated from the number of registered voters in the district on May 1 of the year in which the election will be held. Candidates who are seeking election in districts with election plans as specified in Iowa Code section 275.12(2)"b" and "c," where the candidate must reside in a specific director district, but is voted upon by all of the electors of the school district, shall be required to file a number of signatures calculated from the number of registered voters in the whole school district. Candidates who will be voted upon only by the electors of a director district shall be required to file a number of signatures calculated from the number of registered voters in the director district in which the candidate resides and seeks to represent.

If a special election is to be held to fill a vacancy on the school board, the number of registered voters on the first day of the month preceding the date the commissioner receives notice of the special election shall be used to calculate the number of signatures required for the special election.

This rule is intended to implement Iowa Code sections 277.4 and 279.7.

721—21.501 to 21.599 Reserved.

721—21.600(43) Primary election signatures—plan three supervisor candidates. The minimum number of signatures needed by candidates for the office of county supervisor elected under plan three, where candidates are voted upon only by the voters of the supervisor district, shall be determined by one of the two following methods.

21.600(1) If there were 5,000 or more votes cast in the supervisor district for a political party's candidate for governor or for president of the United States, the minimum number of signatures needed is 100.

21.600(2) If there were less than 5,000 votes cast in the supervisor district for a political party's candidate for governor or for president of the United States, the minimum number of signatures is determined by using one of the following formulas:

Democratic candidate's signature requirement: ([AD \div S] + VD) \times .02

Republican candidate's signature requirement: $([AR \div S] + VR) \times .02$

- AD = the number of absentee votes received in the entire county by the Democratic party's candidate for governor or for president of the United States in the previous general election.
- AR = the number of absentee votes received in the entire county by the Republican party's candidate for governor or for president of the United States in the previous general election.
- S =the number of supervisor districts in the county (3 or 5).
- VD = the number of votes cast in the supervisor district for the Democratic party's candidate for governor or for president of the United States in the previous general election. (If this number is 5,000 or more, the minimum number of signatures needed is 100.)
- VR = the number of votes cast in the supervisor district for the Republican party's candidate for governor or for president of the United States in the previous general election. (If this number is 5,000 or more, the minimum number of signatures needed is 100.)

This rule is intended to implement Iowa Code section 43.20(1)"d."

721—21.601(43) Plan III supervisor district candidate signatures after a change in the number of supervisors. After the number of supervisors has been increased or decreased pursuant to Iowa Code section 331.203 or 331.204, the signatures for candidates at the next primary and general elections shall be calculated as follows:

- **21.601(1)** *Primary election.* Divide the total number of votes cast in the county at the previous general election for the office of president or for governor, as applicable, by the number of supervisor districts and multiply the quotient by .02. If the result of the calculation is less than 100, the result shall be the minimum number of signatures required. If the result of the calculation is greater than or equal to 100, the minimum requirement shall be 100 signatures.
- **21.601(2)** *Nominations by petition.* If the effective date of the change in the number of districts was later than the date specified in Iowa Code section 45.1(6), divide the total number of registered voters in the county on the date specified in Iowa Code section 45.1(6) by the number of supervisor districts and multiply the quotient by .01. If the result of the calculation is less than 150, the result shall be the minimum number of signatures required. If the result of the calculation is greater than or equal to 150, the minimum requirement shall be 150 signatures.

721—21.602(43) Primary election—nominations by write-in votes for certain offices.

- **21.602(1)** The process described in subrule 21.602(2) shall be used to determine whether the primary election is conclusive and a candidate was nominated for partisan offices that are:
- Not mentioned in Iowa Code section 43.53 (township offices) or 43.66 (state representative and state senator), and
 - b. For which no candidate's name was printed on the primary election ballot, and
- c. For which no candidate's name was printed on the primary election ballot in any previous primary election.
- **21.602(2)** To be nominated by write-in votes, the person must receive at least 35 percent of the number of votes cast in the previous general election for that party's candidate for president of the United States or for governor, as the case may be, as follows:
 - a. Statewide office: 35 percent of votes cast statewide.
- b. Congressional district: 35 percent of votes cast within the current boundaries of the Congressional district.
 - c. County office, including plan II supervisors: 35 percent of the votes cast within the county.
- d. Plan III county supervisor: 35 percent of the votes cast within the supervisor district. If the boundaries of the supervisor district have changed since the previous general election, the number of votes cast within the county for the party candidate for president or for governor, as the case may be, shall be divided by the number of supervisor districts in the county; then the quotient shall be multiplied by 0.35.
- **21.602(3)** If a write-in candidate is declared nominated at the canvass of votes, Iowa Code section 43.67, which requires the appropriate election commissioner to notify the candidate, shall apply. This rule is intended to implement Iowa Code section 43.66.

721—21.603 to **21.799** Reserved.

721—21.800(422B) Local sales and services tax elections.

- **21.800(1)** Petitions requesting imposition of local sales and services taxes shall be filed with the county board of supervisors.
- a. The petition shall be signed by eligible electors equal in number to at least 5 percent of the persons in the whole county who voted at the last preceding state general election. Each petition shall include:
- (1) A statement in substantially the following form: We the undersigned eligible electors of County hereby request imposition of a local sales and services tax.
- (2) Each person signing the petition shall add the person's address (including street number, if any) and the date that the person signed the petition.
- b. Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the voters of the entire county the question of imposition of a local sales and services tax. In the notice the supervisors shall propose a specific date for the election.

- c. The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local option tax election may be held in conjunction with a state general election, or at a special election held at any time other than the time of a city regular election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6(2), the commissioner shall notify the supervisors of this fact. The supervisors shall propose another date for the special election within 7 days of receiving notice from the commissioner.
- **21.800(2)** As an alternative to the method of initiating a local option tax election described in subrule 21.4(1), governing bodies of cities and the county may initiate a local option tax election by filing motions with the county auditor pursuant to Iowa Code section 422B.1(3) "b" requesting submission of a local option tax to the qualified electors. Within 30 days of receiving a sufficient number of motions, the county commissioner shall, in consultation with the governing bodies of the cities and with the board of supervisors, set a date for the local option tax election. The election shall be held no sooner than 105 days nor later than 120 days after the date upon which the commissioner received the motion triggering the election. If this would result in the special election being held at a time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

21.800(3) Notice of local sales and services tax election.

- a. Not less than 60 days before the date that a local sales and services tax election will be held, the county commissioner of elections shall publish notice of the ballot proposition. The notice does not need to include sample ballots, but shall include all of the information that will appear on the ballot for each city and for the voters in the unincorporated areas of the county.
- b. The city councils and the supervisors shall provide to the county commissioner the following information to be included in the notice and on the ballots:
 - (1) The rate of the tax.
- (2) The date the tax will be imposed (which shall be the next implementation date provided in Iowa Code section 422B.9 following the date of the election and at least 90 days after the date of the election, except that an election to impose a local option tax on a date immediately following the scheduled repeal date of an existing similar tax may not be held more than 14 months or less than 90 days before the scheduled repeal date). The imposition date shall be uniform in all areas of the county voting on the tax at the same election.
- (3) The approximate amount of local option tax revenues that will be used for property tax relief in the jurisdiction.
- (4) A statement of the specific purposes other than property tax relief for which revenues will be expended in the jurisdiction.
- c. The information to be included in the notice shall be provided to the commissioner by the city councils of each city in the county not later than 67 days before the date of the election. If a jurisdiction fails to provide the information in 21.4(3) "b"(3) and 21.4(3) "b"(4) above, the following information shall be substituted in the notice and on the ballot:
 - (1) Zero percent (0%) for property tax relief.
- (2) The specific purpose for which the revenues will otherwise be expended is: Any lawful purpose of the city (or county).
- d. The notice of election provided for in Iowa Code section 49.53 shall also be published at the time and in the manner specified in that section.

21.800(4) Definitions.

"Abstract of ballot" means abstract of votes.

This rule is intended to implement Iowa Code sections 422B.1 and 422B.9.

721—21.801(422B) Form of ballot for local option tax elections. If questions pertaining to more than one of the authorized local option taxes are submitted at a single election, all of the public measures shall be printed on the same ballot. The form of ballots to be used throughout the state of Iowa for the purpose of submitting questions pertaining to local option taxes shall be as follows:

21.801(1) Local sales and services tax propositions. Sales and services tax propositions shall be submitted to the voters of an entire county. If the election is being held for the voters to decide whether to impose the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of imposition shall be voted upon in all parts of the county where the tax has not been approved. If the election is being held for the voters to decide whether to repeal the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously imposed. If the election is being held for the voters to decide whether to change the rate or use of the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously imposed.

The ballot submitted to the voters of each incorporated area and the unincorporated area of the county shall show the intended uses for that jurisdiction. The ballot submitted to the voters in contiguous cities within a county shall show the intended uses and repeal dates, if not uniform, for each of the contiguous cities. The ballots shall be in substantially the following form:

Imposition question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

(most retter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \qed NO \qed
Summary: To authorize imposition of a local sales and services tax in the [city of] [unincorporated area of the county of], at the rate of percent (%) to be effective on (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Countie using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the [city of] [unincorporated area of the county of] at the rate ofpercent (%) to be effective on(month and day), (year). Revenues from the sales and services tax shall be allocated as follows: (Choose one or more of the following:) [for property tax relief (insert percentage or dollar amount)] [for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of] [for property tax relief (insert percentage or dollar amount) in the county of] The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are): (List specific purpose or purposes)

b. Imposition question for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize imposition of a local sales and services tax in the cities of,, (list additional cities, if applicable) at the rate of percent (%) to be effective on (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the cities of
FOR THE CITY OF:
FOR THE CITY OF:
FOR THE CITY OF:

expended is (are):

c. Imposition question with an automatic repeal date for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize imposition of a local sales and services tax in the [city of] [unincorporated area of the county of], at the rate of percent (%) to be effective from (month and day), (year), until (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the [city of] [unincorporated area of the county of] at the rate of percent (%) to be effective from (month and day), (year), until (month and day), (year). Revenues from the sales and services tax shall be allocated as follows: (Choose one or more of the following:) [for property tax relief (insert percentage or dollar amount)] [for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of]
[for property tax relief (insert percentage or dollar amount) in the county of]

The specific purpose (or purposes) for which the revenues shall otherwise be

d. Imposition question with an automatic repeal date for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize imposition of a local sales and services tax in the cities of,, (list additional cities, if applicable) at the rate of percent (%) to be effective from (month and day), (year), until (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the cities of,
Revenues from the sales and services tax are to be allocated as follows:
FOR THE CITY OF: for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
(List specific purpose or purposes)
FOR THE CITY OF: for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
(List specific purpose or purposes)
FOR THE CITY OF:

e. Repeal question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \qed NO \qed
Summary: To authorize repeal of the percent (%) local sales and services tax in the [city of] [unincorporated area of the county of] effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
The percent (%) local sales and services tax shall be repealed in the [city of] [unincorporated area of the county of
effective (month and day),
(year).
Revenues from the sales and services tax have been allocated as follows:
(Choose one or more of the following:)
[for property tax relief (insert percentage or dollar amount)]
for property tax relief (insert percentage or dollar amount) in
the unincorporated area of the county of]
[for property tax relief (insert percentage or dollar amount) in
the county of] The specific purpose (or purposes) for which the revenues were otherwise expended was (were):

f. Repeal question for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize repeal of the percent (%) local sales and services tax in the cities of,, (list additional cities, if applicable) effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
The percent (%) local sales and services tax shall be repealed in the cities of,, (list additional cities, if applicable) effective (month and day), (year). Revenues from the sales and services tax have been allocated as follows:
FOR THE CITY OF:
(List specific purpose or purposes)
FOR THE CITY OF:
FOR THE CITY OF:
(List specific purpose or purposes)

g. Rate change question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize an increase (or decrease) in the rate of the local sales and services tax to percent (%) in the [city of] [unincorporated area of the county of] effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.) The rate of the local sales and services tax shall be increased (or decreased) to
percent (%) in the [city of] [unincorporated
area of the county of effective (month and
day), (year). The current rate is percent (%).
Revenues from the sales and services tax are allocated as follows:
(Choose one or more of the following:)
[for property tax relief (insert percentage or dollar amount)]
[for property tax relief (insert percentage or dollar amount) in
the unincorporated area of the county of]
[for property tax relief (insert percentage or dollar amount) in
the county of] The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

h. Rate change question for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize an increase (or decrease) in the rate of the local sales and services tax to percent (%) in the cities of,, (list additional cities, if applicable) effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
The rate of the local sales and services tax shall be increased (or decreased) to percent (%) in the cities of,
FOR THE CITY OF:
(List specific purpose or purposes)
FOR THE CITY OF: for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
<i>i</i> . Use change question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: To authorize a change in the use of the percent (%) local sales and services tax in the [city of] [unincorporated area of the county of] effective (month and day), (year).

j.

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The use of the percent (changed in the [city of	%) local sales and services tax shall be] [unincorporated area of the ve (month and day),
	ve (month and day),
(year).	
PROPOSED USES OF THE TAX	:
If the change is approved, revenucated as follows:	nes from the sales and services tax shall be allo-
(Choose one or more of the foll	owing:)
[for property to	ax relief (insert percentage or dollar amount)]
[for property ta	x relief (insert percentage or dollar amount) in
the unincorporated area of the cou	nty of]
the county of for property ta	x relief (insert percentage or dollar amount) in
The specific purpose (or purpose expended is (are):	ses) for which the revenues shall otherwise be
(List specifi	c purpose or purposes)
CURRENT USES OF THE TAX:	
(Choose one or more of the foll [ax relief (insert percentage or dollar amount)] x relief (insert percentage or dollar amount) in nty of] x relief (insert percentage or dollar amount) in
(List specifi	c purpose or purposes)
Use change question for voters in co	ontiguous cities:
(Insert letter to be a	assigned by the commissioner)
SHALL THE FOLLOWING PUI	BLIC MEASURE BE ADOPTED? YES \square NO \square
local sales and services tax in	ge in the use of the percent (%) the cities of,, s, if applicable) effective

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The use of the	percent (%) local s	ales and servic	es tax shall be
changed in the cities tional cities, if applie (year).	cable) effective _		, (month and	d day),
PROPOSED USES C	OF THE TAX:			
If the change is ap allocated as follows:	proved, revenues	from the sa	les and service	s tax are to be
FOR THE CITY OF		:		
The specific purpo expended is (are):	for property tax ose (or purposes)			
	(List specific pu	rpose or pur	poses)	
FOR THE CITY OF		:		
The specific purpo expended is (are):	for property tax ose (or purposes)			
	(List specific pu	rpose or pur	poses)	
FOR THE CITY OF		:		
The specific purpo expended is (are):	for property tax ose (or purposes)			
	(List specific pu	rpose or pur	poses)	
CURRENT USES OF	F THE TAX:			
FOR THE CITY OF		:		
The specific purpopended is (are):	for property tax ose (or purposes)			
	(List specific pu	rpose or pur	poses)	
FOR THE CITY OF		:		
The specific purpopended is (are):	for property tax ose (or purposes)			
	(List specific pu	rpose or pur	poses)	

FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
$\it k$. Imposition question with differing automatic repeal dates for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\ \square$ NO $\ \square$
Summary: To authorize imposition of a local sales and services tax in the cities of,, (list additional cities, if applicable) at the rate of percent (%) to be effective from (month/day/year) until automatic repeal date specified.
A local sales and services tax shall be imposed in the following cities at the rate of percent (%) to be effective from (month/day/ year) until the date specified below and the revenues from the sales and services tax are to be allocated as follows:
FOR THE CITY OF:
The tax shall be repealed on (month/day/year).
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
FOR THE CITY OF:
The tax shall be repealed on (month/day/year).
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
FOR THE CITY OF:
The tax shall be repealed on (month/day/year).
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
21.801(2) For a local vehicle tax:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\ \square$ NO $\ \square$

vehicle tax at the rate of dollars (\$_ lowing classes from the tax:	insert name of county) to impose a local) per vehicle and to exempt the fol-
The revenues are to be expended as set	forth in the text of the public measure.
(Insert in substantially the following form the entire below the summary on all paper ballots as provided hand side inside the curtain of each voting machine	in Iowa Code section 49.45, or place on the left
The county of, Iow vehicle tax at the rate of dolla the following classes of vehicles from the	- · · · · · · · · · · · · · · · · · · ·
(insert percentage or do used for property tax relief. The balance of the revenues is to be expe (List purposes for which remaining reven	
721—21.802(422B) Local vehicle tax elections.	

- **21.802(1)** Petitions requesting imposition of local vehicle taxes shall be filed with the county board of supervisors.
- a. The petition shall be signed by eligible electors equal in number to at least 5 percent of the persons in the whole county who voted at the last preceding state general election. Each petition shall include:
- (1) A statement in substantially the following form: We the undersigned eligible electors of ______ County hereby request imposition of a local vehicle tax at a rate of ______ dollar(s) per vehicle with the following classes (if any) to be exempt: _____ .
- (2) Each person signing the petition shall add the person's address (including street numbers, if any) and the date that the person signed the petition.
- b. Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the voters of the entire county the question of imposition of a local vehicle tax. In the notice the supervisors shall propose a specific date for the election.
- c. The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local option tax election may be held in conjunction with a state general election, or at a special election held at any time other than the time of a city regular election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6(2), the commissioner shall notify the supervisors of this fact. The supervisors shall propose another date for the special election within 7 days of receiving notice from the commissioner.
- **21.802(2)** Notice of local vehicle tax election. Not less than 60 days before the date that a local vehicle tax election will be held, the county commissioner of elections shall publish notice of the ballot proposition. The notice does not need to include a sample ballot, but shall include all of the information that will appear on the ballot. The notice of election provided for in Iowa Code section 49.53 shall also be published at the time and in the manner specified in that section.

721—21.803(77GA,HF2282) Local sales and services tax elections for school infrastructure projects.

21.803(1) *Initiating local sales and services tax elections for school infrastructure projects.*

- a. Petitions requesting local sales and services tax elections. Petitions requesting local sales and services tax elections for school infrastructure shall be filed with the board of supervisors.
- (1) The content of the ballot shall be substantially similar to the language on the heading of the petition. Each petition shall include a grid for each person signing the petition to add the person's address (including house number and street name, if any, and city) and the date the person signed the petition. The petition shall also include one of the following headings, as appropriate:
- 1. Each petition for imposition of local sales and services taxes for school infrastructure shall include the following heading:

clude the following heading:	
We, the undersigned eligible electors of County, hereby reques	t imposition of
a local option sales and services tax for school infrastructure.	
Rate of tax: % (must be 1% or less).	
The tax will be collected beginning on (January 1 or July 1), (year).	
The tax will end on (December 31 or June 30), (year). [Note: The tax may be collected]	ted for a maxi-
mum of ten years. All school infrastructure taxes are repealed by statute on December	er 31, 2022.]
The revenue collected from this tax will be used for:	
(List the intended uses of the tax revenue. The use or uses must be among the appro	ved uses of the
tax that are authorized by Iowa Code Supplement section 422E.1.)	
2. Each petition for an increase or a decrease in the rate of a local sales and services	s tax for school
infrastructure shall include the following heading:	
We, the undersigned eligible electors of County, hereby requ	
(or a decrease) in the rate of the local option sales and services tax for school infrastr	ucture.
The current rate of the tax is:%.	
If approved at this election, the new rate of the tax will be: % ((must be 1% or
less).	
3. Each petition for repeal of a local sales and services tax for school infrastructur	e shall include
the following heading:	
We, the undersigned eligible electors of County, hereby reque	st repeal of the
local option sales and services tax for school infrastructure.	
4. Use change elections shall only be held in the school district in which the use	
posed. The question shall be presented to the registered voters of the entire school distr	
school district includes territory in more than one county. Each petition for change in the	
sales and services tax for school infrastructure shall specify one school district for	which the use
change is proposed, and shall include the following heading:	
We, the undersigned eligible electors of County, hereby requ	est a change in
the use of the local option sales and services tax for school infrastructure in	
School District.	
We propose that the revenue from the tax be used for the following purposes:	

(2) Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the registered voters of the entire county the question of imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. In the notice the supervisors shall propose a specific date for the election.

tax that are authorized by Iowa Code Supplement section 422E.1.)

(List the intended uses of the tax revenue. The use or uses must be among the approved uses of the

- (3) The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local sales and services tax for school infrastructure projects election may be held in conjunction with a general election, or at a special election. It may not be held with the regular city election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.
- Motions by school boards requesting imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The board of directors of a school district with a population inside the county equal to at least 50 percent of the population of the whole county may by motion request an election to decide imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The boards of directors of school districts whose population inside the county separately equals less than 50 percent of the population of the whole county may file with the board of supervisors motions requesting an election to decide imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The supervisors shall keep a file of these motions until the supervisors have received motions from the boards of directors of school districts whose combined population inside the county equals at least 50 percent of the population of the whole county. Immediately upon receiving a sufficient number of motions, the board shall submit the motions to the commissioner. The commissioner shall, in consultation with the governing bodies of the school districts and the board of supervisors, set a date for the election. The local sales and services tax for school infrastructure projects election may be held in conjunction with a general election, or at a special election. It may not be held with the regular city election. The election shall be held not sooner than 75 days nor later than 90 days after the board files the motion with the commissioner. If this would result in a special election being held at the time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

Motions by the board of directors of a school district cease to be valid on the date of the regular school election unless a number of motions sufficient to trigger an election were filed with the board of supervisors before the regular school election.

The content of the ballot shall be substantially similar to the language of the motion. Motions shall be in substantially the following form:

(1) Motion for imposition of local sales a	and services taxes for school infrastructure:
The Board of Directors of	School District hereby requests imposition of a lo-
cal option sales and services tax for school in	
Rate of tax: % (mus	at be 1% or less).
The tax will be collected beginning on (Jan	nuary 1 or July 1), (year).
The tax will end on (December 31 or June 3	60), (year). [NOTE: The tax may be collected for a maxi-
mum of ten years. All school infrastructure to	axes are repealed by statute on December 31, 2022.]
The revenue collected from this tax will be	e used for:
(List the intended uses of the tax revenue.	The use or uses must be among the approved uses of the
tax authorized by Iowa Code Supplement sec	tion 422E.1.)
(2) Motion for an increase or decrease in t	the rate of a local sales and services tax for school infra-
structure:	
The Board of Directors of	School District hereby requests an increase (or a
decrease) in the rate of the local option sales	and services tax for school infrastructure.
The current rate of the tax is:	%.
The new rate of the tax will be:	

option sales and services tax for school infrastructure in	(3) Motion for repeal of a local sales and services tax for school infrastructure: The Board of Directors of School District hereby requests repeal of the local
(4) Motion for change in the use of a local sales and services tax for school infrastructure: The Board of Directors of	
The Board of Directors of	(4) Motion for change in the use of a local sales and services tax for school infrastructure:
of the local option sales and services tax for school infrastructure for	The Board of Directors of School District hereby requests a change in the use
trict. If a change is approved at this election, the tax will be used for the following purposes: (List the intended uses of the tax revenue. The use or uses must be among the approved uses of the tax that are authorized by Iowa Code Supplement section 422E.1.) c. Motions by boards of supervisors requesting imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The board of supervisors may by motion request an election to decide imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects, the board of supervisors shall submit the motion to the commissioner shall, in consultation with the governing bodies of the school districts and the board of supervisors, set a date for the election. The local sales and services tax for school infrastructure projects election may be held in conjunction with a general election, or at a special election. It may not be held with the regular city election. The election shall be held not sooner than 75 days nor later than 90 days after the board files the motion with the commissioner. If this would result in a special election being held at the time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 49.6 or on a date upon which special election for school infrastructure projects. The board of supervisors shall set the rate of the tax which shall be not more than 1 percent. All information required by Iowa Code section 422E.2(3) shall be filed with the commissioner no later nan 70 days before the date of the election. The commissioner shall publish a notice of the ballot language at least 60 days before the date of the election. The commissioner shall public measure to impose, change the rate or to repeal a local sales and services tax for school infrastructure. The ballot language for a public measure to impose, to change the rate of the ballot shall be substantially	of the local ontion sales and services tax for school infrastructure for School Dis-
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(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.) A local sales and services tax for school infrastructure projects shall be imposed in the county of at the rate of percent (%). The tax will begin on (month, day and year at the beginning of a calendar quarter). The tax will be in effect for a period of years (state time period) until (month, day and year at the end of a calendar quarter). The money received from the tax is spent as follows: (List the specific purpose or purposes for which the revenue will be expended.) b. The ballot for elections to decide the question of increasing (or decreasing) the rate of the local sales and services tax for school infrastructure projects shall be as follows:
(Insert letter to be assigned by the commissioner.)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \qed NO \qed
Summary: To authorize a rate increase (or decrease) in the local sales and services tax for school infrastructure projects in
○ (Insert letter to be assigned by the commissioner.)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \qed NO \qed
Summary: To authorize repeal of a % local sales and services tax in the county of for school infrastructure projects on (month and day, year). (Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

A percent (%) local sales and services tax for school infrastructure projects shall be re pealed in the county of effective (month, day and year
at the end of a calendar quarter). If not repealed, the tax will be in effect until (month
day and year at the end of a calendar quarter).
The money received from the tax was spent as follows:
(List the specific purpose or purposes for which the revenue has been expended.)d. The ballot for elections to decide a change in the use of the local sales and services tax for
school infrastructure shall be as follows:
school initiastructure shari be as follows.
O (Insert letter to be assigned by the commissioner.)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \qed NO \qed
Summary: To authorize a change in the use of the local option sales and services tax for school
infrastructure for School District.
(Insert in substantially the following form the entire text of the proposed public measure immediate-
ly below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left
hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties
using special paper ballots which are read by computerized tabulating equipment may summarize the
question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
In the School District, the use of the local option sales and services tax for
school infrastructure shall be changed.
PROPOSED USES OF THE TAX:
If the change is approved, revenues from the sales and services tax shall be allocated as follows:
(List the intended uses of the tax revenue. The use or uses must be among the approved uses of the tax that are authorized by Iowa Code Supplement section 422E.1.)
CURRENT USES OF THE TAX:
Revenues from the tax are currently allocated as follows:
(List the current uses of the tax as shown on the ballot at the election at which the tax was imposed.
21.803(4) <i>Notice to the department of revenue and finance.</i> Within ten days after an election where
a local sales and services tax for school infrastructure projects has been adopted, repealed or where the
rate of the tax has been changed, the county auditor shall provide written notice by sending a copy of
the abstract of votes to the director of the department of revenue and finance.
21.803(5) Revenue purpose statements. The commissioner shall post at each polling place in the

county and shall provide to all absentee voters copies of all revenue purpose statements that have been received by the commissioner not less than 60 days before the election.

This rule is intended to implement 1998 Iowa Acts, House File 2282.

721—21.804 to 21.809 Reserved.

721—21.810(34A) Referendum on enhanced 911 emergency telephone communication system funding.

21.810(1) Form of ballot. The ballot for the E911 referendum shall be in substantially the following form:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES	
	NO	

Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a monthly surcharge of (an amount to be determined by the local joint E911 service board of up to one dollar) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within (description of the proposed service area).

A map may be used to show the proposed E911 service area. If a map is used the public measure shall read as follows:

"Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a monthly surcharge of (an amount to be determined by the local joint E911 service board of up to one dollar) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within the proposed E911 service area shown on the map below."

- **21.810(2)** Cost of election. The E911 service board shall pay the costs of the referendum election. **21.810(3)** Enhanced 911 emergency service funding referendum held in conjunction with a scheduled election.
- a. Notice to commissioner. The joint E911 service board shall notify the commissioner in writing, no later than the last day upon which nomination papers may be filed, of their intention to conduct the referendum with the scheduled election. The notice shall contain the complete text of the referendum question including the description of the proposed E911 service area. If a map is to be used on the ballot to describe the proposed E911 service area, the map shall be included. If the E911 service area includes more than one county, the service board shall notify the commissioner of each of the counties.
- b. Conduct of election. All qualified electors in a precinct which is to be served, in whole or in part, by the proposed E911 service area, shall be permitted to vote on the question. The results of the referendum shall be canvassed by the board of supervisors at the time of the canvass of the scheduled election. The commissioner shall immediately certify the results to the joint E911 board.
- c. Service board duties. If subscribers from more than one county are included within the proposed service area, the E911 service board shall meet as a board of canvassers to compile the results from the counties. The canvass shall be held on the tenth day following the election at a time established by the E911 service board. The service board shall prepare an abstract showing in words and numbers the number of votes cast for and against the question and, if a simple majority of those voting on the question has voted in the affirmative, the board shall declare that the surcharge has been adopted. Votes cast and not counted as a vote for or against the question shall not be used in computing the total vote cast for and against the question.

21.810(4) Form of ballot for alternative surcharge. The ballot for elections conducted pursuant to Iowa Code section 34A.6A shall be in the following form:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill \square$ NO $\hfill \square$

Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a temporary monthly surcharge increase to (an amount between one dollar and two dollars and fifty cents to be determined by the local joint E911 service board) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within (description of the proposed service area). The surcharge shall be collected for not more than 24 months, after which the surcharge shall revert to one dollar per month for each line.

A map may be used to show the proposed E911 service area. If a map is used the public measure shall read as follows:

"Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a temporary monthly surcharge increase to (an amount between one dollar and two dollars and fifty cents to be determined by the local joint E911 service board) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within the proposed E911 service area shown on the map below. The surcharge shall be collected for not more than 24 months, after which the surcharge shall revert to one dollar per month for each line."

This rule is intended to implement Iowa Code sections 34A.6 and 34A.6A.

721—21.811 to 21.819 Reserved.

721—21.820(99F) Excursion boat gambling elections.

- **21.820(1)** Petitions requesting elections to approve or disapprove the conduct of gambling games on an excursion gambling boat shall be filed with the county board of supervisors. Petitions may be circulated but shall not be filed before July 1, 1989.
- a. The petition shall be signed by eligible electors of the county equal in number to at least 10 percent of the votes cast in the county for the office of President of the United States or governor at the preceding general election.
 - b. Each petition shall be in substantially the following form:

25.

STATE OF IOWA PETITION REQUESTING ELECTION

County		
We, the undersigned eligible electors of	County, hereby request t	hat an election
be held on the proposition to approve or disapprove	gambling games on an excursion ga	mbling boat in
the county.		
	Address, including street	Date
Signature	and number, if any	signed
1.		8
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
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24.		

c.	Within 10 days after receipt of a valid petition, the supervisors shall provide written notice to
the coun	ty commissioner of elections directing the commissioner to submit to the qualified electors of
the coun	nty a proposition to approve or disapprove the conduct of gambling games on an excursion
gamblin	g boat in the county. The election shall be held within 70 days of the receipt of the petition.

page __

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d. If a regularly scheduled or special election is to be held in the county on the date selected by the supervisors, notice shall be given to the commissioner no later than the last day upon which nomination papers may be filed for that election. If the excursion gambling boat election is to be held with a local option tax election, the supervisors shall provide the commissioner at least 60 days' written notice. Otherwise, the supervisors shall give at least 32 days' written notice. If the commissioner finds that the date selected by the supervisors conflicts with another election to be held that day, the commissioner shall immediately notify the supervisors in writing. Within 7 days the supervisors shall select another date and notify the commissioner in writing.

21.820(2) Form of ballot for election called by petition. Ballots shall be in substantially the following form:

(Insert letter to be assigned by the commissioner) SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \Box NO \square Gambling games on an excursion gambling boat in ____ ____ County are approved. **21.820(3)** Form of ballot for elections to continue gambling games on excursion boats: (Insert letter to be assigned by the commissioner) SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES □ NO \square Summary: Gambling games on an excursion gambling boat in _____ County are approved. Gambling games, with no wager or loss limits, on excursion gambling boats in ___ County are approved. If approved by a majority of the voters, operation of gambling games with no wager or loss limits may continue until the question is voted upon again at the general election held in 2002. If disapproved by a majority of the voters, the operation of gambling games on excursion boats will end within 60 days of this election. (Iowa Code section 99F.7(10) "c" as amended by 1994 Iowa Acts, House File 2179) **21.820(4)** Ballot form to permit gambling games at existing pari-mutuel racetracks: (Insert letter to be assigned by the commissioner) SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \Box NO \square The operation of gambling games at (name of pari-mutuel racetrack) in _____ _____ County is approved.

21.820(5) Canvass of votes. The canvass of votes for a special election regarding excursion boat gambling shall be held on the Monday following the election. A copy of the abstract of votes of the election shall be sent to the state racing and gaming commission.

21.820 (6) Ballot form for general election for continuing operation of gambling games at parimutuel racetracks:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: The continued operation of gambling games at (name of pari-mutuel racetrack) in County is approved. The continued operation of gambling games at (name of pari-mutuel racetrack) in County is approved. If approved by a majority of the voters, operation of gambling games may continue at (name of pari-mutuel racetrack) in County until the question is voted on again at the general election in eight years. If disapproved by a majority of the voters, gambling games at (name of pari-mutuel racetrack) in County will end. 21.820(7) Ballot form for general election for continuing gambling games on excursion boats: (Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill\Box$ NO $\hfill\Box$
Summary: The continued operation of gambling games on excursion boats in County is approved. The continued operation of gambling games on excursion boats in County is approved. If approved by a majority of the voters, operation of gambling games may continue on excursion boats in County until the question is voted on again at the general election in eight years. If disapproved by a majority of voters, gambling games on excursion boats in County will end nine years from the date of the original issue of the license to the current licensee. This rule is intended to implement Iowa Code section 99F.7 as amended by 1994 Iowa Acts, House File 2179, section 17.
721—21.821 to 21.829 Reserved.

721—21.830(357E) Benefited recreational lake district elections. Elections for benefited recreational lake districts shall be conducted according to the following procedures.

21.830(1) Conduct of election. It is not mandatory for the county commissioner of elections to conduct elections for a benefited recreational lake district. However, if both a public measure and a candidate election will be held on the same day in a benefited recreational lake district, the same person shall be responsible for conducting both elections. All elections must be held on a Tuesday.

21.830(2) *Ballots.* Ballots for benefited recreational lake district trustee elections shall be printed on opaque white paper, 8 by 11 inches in size. The ballots for the initial election for the office of trustee shall be in substantially the following form:

OFFICIAL BALLOT BENEFITED RECREATIONAL LAKE DISTRICT Election date

(facsimile signature of person responsible for printing ballots)

FOR TRUSTEE:

To vote: Neatly print the names of at least three people you would like to see elected to the office of Trustee of the Benefited Recreational Lake District. You may vote for as many people as you wish, but you must vote for at least three.

(At the bottom of the ballot a space shall be included for the endorsement of the precinct election official, like this:)

Precinct official's endorsement:	

21.830(3) Canvass of votes. On the Monday following the election, the board of supervisors shall canvass the votes cast at the election. At the initial election the supervisors shall choose three trustees from among the five persons who received the most votes. The results of benefited recreational lake district elections shall be certified to the district board of trustees.

This rule is intended to implement Iowa Code section 357E.8.

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[Filed emergency 4/22/76—published 5/17/76, effective 4/22/76]
            [Filed emergency 6/2/76—published 6/28/76, effective 8/2/76]
        [Filed 10/7/81, Notice 9/2/81—published 10/28/81, effective 12/2/81]
          [Filed emergency 11/15/84—published 12/5/84, effective 11/15/84]
         [Filed 1/22/85, Notice 12/5/84—published 2/13/85, effective 3/20/85]
         [Filed 5/17/85, Notice 4/10/85—published 6/5/85, effective 7/10/85]
            [Filed emergency 7/2/85—published 7/31/85, effective 7/2/85]
           [Filed emergency 7/26/85—published 8/14/85, effective 7/26/85]
           [Filed emergency 8/14/85—published 9/11/85, effective 8/14/85]
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